

INDIANA BOARD OF TAX REVIEW

NONRULE POLICY STATEMENT 2004-01

**Re: Lake County Assessors Participation in IBTR Hearings
Governing Statute: IC 6-1.1-4-34(j)**

July 6, 2004

The Indiana Board of Tax Review (IBTR) will apply the following policies and practices in regard to a Lake County township assessor or county assessor attending and participating in Lake County assessment appeal hearings, as they are authorized under IC 6-1.1-4-34(j):

1. The IBTR Special Master will ask if the county assessor or township assessor (including a deputy or other authorized employee) is in attendance.
2. The IBTR Special Master will recognize any assessors in attendance, and state on the record that IC 6-1.1-4-34(j) allows the assessors to “attend and participate.” Under the general authority of the IBTR, as the entity charged with conducting the adjudication, the IBTR Special Master may apply reasonable limits on exactly how the assessors will be allowed to participate. Such limits will be exercised as necessary to fulfill the primary function of the IBTR, to hear the taxpayer’s appeal.
3. The IBTR Special Master will ask the assessor to identify, and state for the record, their intended role as one of the following:
 - a. an observer;
 - b. a participant, independent of the taxpayer;
 - c. a supporter of the taxpayer;
 - d. a supporter of the assessment;
 - e. a witness to facts;
 - f. an expert witness presenting an opinion; or
 - g. a representative of the taxpayer.
4. The taxpayer must be present. Assessors cannot serve as a tax representative unless they are certified as a tax representative, have a Power-of-Attorney, and present evidence of their Disclosure to taxpayer client, all as is required by the IBTR tax representative rules. 52 IAC 1, *et seq.*
5. If the taxpayer is not present because the assessor was planning to represent the taxpayer at the hearing, but the assessor is not properly authorized under 52 IAC 1, the Special Master will reschedule the hearing.

6. If the assessor indicates they wish only to be an observer, and confidential information is brought out during the hearing, the assessor will remain liable as an assessing official for any improper disclosure of that information.
7. The assessor will be asked to confine their comments to matters directly relevant to the taxpayer's assessment – particularly if they are participating independent of the taxpayer.
8. The assessor may consult with the taxpayer rather than commenting on the record, if that is what the taxpayer desires.
9. If the assessor is speaking on behalf of the taxpayer, as a witness or otherwise at the taxpayer's request, the time used will be taken from taxpayer's allotted time; this point will be made at the outset of the hearing.
10. Assessors may testify to facts, but they will be asked, for the record, if they have firsthand knowledge.
11. Assessors may testify as assessing experts and give an opinion for the record.
12. An assessor acting independently must keep his comments to less than 5 minutes, to allow the hearing to stay on schedule.
13. A township assessor must be from the township in which the subject property is located if they want to do anything more than observe.
14. The taxpayer must express their approval on the record before an assessor may speak on their behalf.
15. The IBTR Special Master may guide the proceeding as necessary to keep matters focused on the issues relevant to the particular appeal being heard.